

MANSFIELD SCHOOL DISTRICT No. 207
Douglas County, Washington
September 1, 1992 Through August 31, 1994

Schedule Of Findings

1. The District Should Keep Documentation To Support Student Enrollment Counts

The district was not able to provide us with adequate documentation to support the student enrollment counts reported to Office of Superintendent of Public Instruction (OSPI) during the years under audit.

Chapter 392-121 *Washington Administrative Code* (WAC) includes the applicable reporting requirements for student enrollment. WAC 392-121-011(7) states:

School districts shall have available upon request by the superintendent of public instruction and for audit purposes, such documentation as necessary to support all data reported to the superintendent of public instruction pursuant to this chapter.

It appears that district personnel were not aware of the necessity to maintain the required documentation.

The lack of adequate documentation to support the student enrollment reports could jeopardize the district's funding through the state apportionment process.

We recommend the district maintain documentation to support the monthly enrollment reports and keep this information readily available. We further recommend the district contact OSPI and make inquiry as to what corrective action, if any, should be taken for the two years under audit.